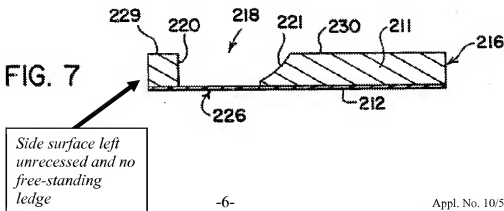


REMARKS

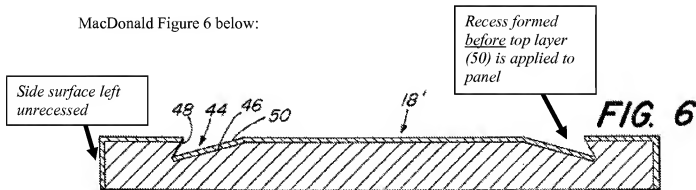
In the Advisory Action of October 3, 2008, the Examiner maintains his rejection based upon various combinations of Thiers, Cornell, MacDonald, and Turner and finds unpersuasive the Applicants' argument that none of the cited references teach formation of a recess from a side surface.

Specifically, the Examiner contends that the independent claims, as currently written, do not require that the recess to be formed from the side surface. The Examiner suggests language that would limit the claim to a recess that is formed from the side surface; however, the Applicant declines at this time to limit the claim in such a manner. Instead, the Applicant prefers to maintain the language of the claims to read on a recess which extends under the top surface layer from the side surface (as the surface which limits the panel – i.e., "a side surface extending transversely to the top surface layer").

The claims as drafted do not read on the cited prior art, either alone or in combination. Neither the method as disclosed by Cornell nor as disclosed by MacDonald results in a recessed side surface and a free-standing ledge including the top surface layer left after having formed the recess. Cornell forms its recess in a manner that it extends from the side opposite the top surface leaving the side surface unrecessed. See, for example, Figure 7 of Cornell:



MacDonald, on the other hand, discloses a method of at first forming a recess in a panel body from the top surface thereof, by leaving the side surfaces unrecessed, and thereafter covering the top surface, the recess and the necessary side surfaces with a surface layer. Indeed, while the present claims require as a first step "providing a panel body have a core, a top side of said core being provided with a top surface layer . . ." and as a second step "forming a recess . . .," at the time of forming the recess shown in MacDonald Figure 6, the top surface layer (i.e. strip 50 of plastic veneer) is not present on the panel. See MacDonald at col. 3, line 60 – col. 4, line 2. MacDonald teaches to attach the strip 50 of plastic veneer only after the recess is formed. See MacDonald Figure 6 below:



Notwithstanding these points of distinction, the Applicant hereby amends claim 1 to require that the claimed recess be open at the side surface and claim 20 to require that the claimed recess be open only at the side surface. As shown in the figures above, the recesses shown in the prior art are not open at the side surface.

In light of the significant differences between the prior art and the claimed invention, the Applicant respectfully requests that the Examiner reconsider his rejections of the claims and promptly issue a *Notice of Allowance*.

It is believed that fees are due at this time in connection with the concurrent filing of a petition for a two-month extension of time and a request for continued examination. You are hereby authorized to deduct these fees from the Deposit Account of Baker & McKenzie, No. 02-0400, along with any other fees which may be required. *When identifying such a withdrawal, please use the Attorney Docket Number **BER-101-PCT/US**.*

Monday, December 17, 2008

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Respectfully,

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